

# Definitions

## Donor Advised Fund (or DAF)

A way for a donor to give to charity over time. The fund is established with a charity and, after a donor contributes to the fund, the donor can recommend charitable gifts directly from the fund each year. The donor is entitled to take a deduction in the year contributions are made to the fund.

## IRA Rollover Gift

A charitable gift made by the owner of an IRA directly to a qualified charity. The owner must be 70½ years of age or older, can transfer up to \$105,000 per year and the transfer may help the owner meet their "required minimum distribution" or RMD.



## Let Us Help You

To learn more about the benefits of making a gift of your assets to support our cause, please contact us. We can work with you and your advisors to develop a plan that meets your goals.



**Desert Southwest**

UNITED METHODIST FOUNDATION

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Making an Impact  
Through Giving



Giving From  
Your 90%



**Desert Southwest**

UNITED METHODIST FOUNDATION

## Making an Impact Through Giving

Are you looking for a way to make a significant impact in support of our work but do not know how? One option to consider is a gift of an asset rather than cash or a check.

### What Assets Do You Own?

Perhaps you own one or more of the following assets :

- Appreciated Securities or Mutual Funds
- Real Estate
- Business Interests
- Collectibles
- Artwork

Multiply and magnify  
your generosity  
through asset-based  
charitable gifts.

### How You Can Benefit from Giving Your Assets

There are a number of ways that you can benefit from a gift of an asset to support our cause:

- You can bypass capital gains tax when making a gift of an appreciated asset.
- You can avoid income and taxes this year with an IRA rollover gift.
- Your gift should have no impact on your cash flow or standard of living.
- You can make a larger charitable gift than you ever thought possible.
- You may be entitled to take a tax deduction for the value of your gift.



## Asset Gift Planning Strategies

There are a number of ways to make a significant gift from your assets to help support our cause. Here are a few ideas to consider:

#### **Outright Gift**

One of the simplest ways to give is by making an outright gift of an asset. If you are not ready to give away the entire asset, consider making a gift of a portion of the asset.

#### **Fund a Donor Advised Fund (DAF)**

When you make a gift of an asset to create or fund a donor advised fund (DAF), you can use the DAF to recommend grants to support the charities and causes you care about.

#### **Part Gift, Part Sale**

If you would like to sell an asset, consider giving part of the asset to us first. You may be entitled to take a charitable tax deduction for your gift, which can offset any tax owed on the cash you receive from your share of the sales proceeds.

#### **Direct Gift from Your IRA**

If you are at least 70½ years old, you can make a gift of up to \$100,000 per year from your IRA account directly to charity. This may be the easiest way to make a gift to help our cause. Because your gift may count toward your required minimum distribution, it can reduce your income and taxes this year.